

ALLIED CONTROL AUTHORITYCONTROL COUNCILLAW NO. 57Dissolution and Liquidation of Insurance Companies
Connected with the German Labour Front

Pursuant to Control Council Law No, 2, providing for the dissolution and liquidation of the Nazi organizations, the Control Council enacts as follows:

ARTICLE I

The following insurance companies and their successors, or any company formed as a result of merger or amalgamation with any of such companies, are hereby dissolved and shall be liquidated in accordance with the provisions of this law:

1. Deutscher Ring, Krankenversicherung, Verein auf &Seitigkeit, Hamburg;
2. Deutscher Ring Lebensversicherungs-Aktiengesellschaft der Deutschen Arbeitsfront, Hamburg;
3. Deut's cher Ring, Transport-und Fahrzeug-Versicherungs-Aktiengesellschaft, Hamburg;
4. Deutscho Sachversicherungs Aktiengesellschaft, Hamburg;
5. Volksfuersorge, Lebensversicherungs-Aktiengesellschaft der Deutschen Arbeitsfront, Hamburg;
6. Gisela, Deutsche Lebens-und Aussteuer-Versicherung, Aktiengesellschaft in Muenchen, Muenchen;
7. Ceres, Hagelversicherungsgesellschaft auf Gegenseitigkeit, Berlin.

ARTICLE II

Any merger or amalgamation of two or more of the companies enumerated in Article I is declared to be null and void ab initio. In any liquidation proceedings any of these companies shall be treated as a separate entity.

ARTICLE III

All property and assets, movable and immovable, of whatever nature, and all records, accounts, documents, and archives belonging to any of the companies enumerated in Article I shall be disposed of as provided in article IV to IX of this Law.

ARTICLE IV

In order to safeguard all rights of policy holders and other creditors of the dissolved companies enumerated in Article I, the Zone Commanders each in his own Zone and, in Greater Berlin Area, the Allied Kommandatura, may authorize the establishment in the respective Zones and in the Greater Berlin Area, of appropriate German organizations of a democratic nature, for the purpose of taking over in each Zone and in Greater Berlin Area, the assets and outstanding insurance policies and other liabilities of the dissolved companies.

The organizations mentioned in paragraph 1 of this Article shall, on formation, be exempted from the payment of taxes levied on the formation of such companies. Nevertheless, these organizations shall be liable to pay notarial fees.

ARTICLE V

All liabilities of each of the companies dissolved under Article I will be apportioned as at the effective date of this Law and allocated to each Zone of Occupation of Germany and to Greater Berlin Area, according to the following rules:

1. A policy is considered to be outstanding in that Zone of Germany or in Greater Berlin Area, in which on the effective date of this Law
 - (a) the insured has his legal domicile, or
 - (b) if a claim has already been notified or in the case of an Annuity Bond, the beneficiary has his legal domicile.

2. Liabilities to all other creditors, when established, are considered to be outstanding in that Zone of Occupation, or in the Greater Berlin Area, in which the individual creditor has his legal domicile on the effective date of this Law.
3. All policies and liabilities affecting an insured beneficiary or any other creditor with a legal domicile outside Germany are considered to be outstanding in the Zone of Occupation of Germany or in the Greater Berlin Area in which the dissolved company has its Head Office on the effective date of this Law. Such policies and liabilities will be held separate from all other liabilities in that Zone of Occupation of Germany, or in the Greater Berlin Area, until such time as they are finally settled. The procedure for the settlement of claims of persons residing outside Germany in connection with the liquidation of above mentioned insurance companies remains to be considered by the Control Council.

ARTICLE VI

1. AS soon as possible after the distribution of liabilities amongst the various Zones and the Greater Berlin Area, all assets from any Zone of the Greater Berlin Area, other than those affected by Article VIII, of each of the dissolved companies will be similarly allotted and where necessary, transferred to each Zone of Occupation and to the Greater Berlin Area so that the aggregate value of assets in each Zone and in the Greater Berlin Area will be the same proportion of the total value of assets of the dissolved companies as those established for the distribution of liabilities under Article V.

2. The assets allocated to the Zone of domicile or to the Greater Berlin Area, if it be the domicile, of a dissolved company will be transferred to the organizations formed under Article IV and apportioned pro rata by such organizations between the internal and external liabilities within that Zone or the Greater Berlin Area, and the portion applicable to the external liabilities will be held separate from other assets in that Zone, or in the Greater Berlin Area, until all such foreign liabilities have been settled, any balance of assets remaining after such final settlement will then become available for distribution in the same proportions as those established for the distribution of other assets, as in paragraph 1 of this Article. In the event of the fund so created for the benefit of foreign policyholders and creditors being insufficient to cover the liabilities to the same extent that domestic liabilities are covered, the organizations formed to carry foreign liabilities shall have a right of

claim against the other organizations formed in the other Zones of Occupations, and in the Greater Berlin Area under Article IV for a pro rata proportion of the deficit. In no circumstances, shall policy-holders or creditors, who are United Nations nationals receive less favorable treatment than policy-holders or creditors within Germany.

ARTICLE VII

The offices, materials and equipment and such other assets of the dissolved companies as may be considered necessary by the Zone Commander concerned, may be allotted, in whole or in part, amongst the newly established organizations in accordance with the needs of such organizations in carrying out the operations described in Article IV of this Law.

ARTICLE VIII

Nothing in this Law shall in any respect affect the application of Control Council Law No. 5 or of any other enactment of the Control Council applicable to the external assets of German Insurance Companies.

ARTICLE IX

Any movable and immovable property, assets, records, accounts, documents, and archives of the dissolved companies which are not disposed of under Articles IV to VIII of this Law or in favor of other creditors, shall be disposed of in accordance with the general directives of the Control Council for the disposal of property of dissolved Nazi organizations.

ARTICLE X

The implementation of this Law shall be the responsibility of the appropriate Zone Commander and in Berlin of the Allied Kommandatura.

The apportionment and allocation of the assets and liabilities of the dissolved companies shall be made by or under the direction of the Zone Commander in whose Zone the dissolved company has its Head Office and in the case of the Greater Berlin Area of the Allied Kommandatura.

These authorities shall present quarterly reports to the Insurance Committee of the Finance Directorate on the progress of liquidation,

The Insurance Committee of the Finance Directorate will be charged with the observation of and collection of information on the progress of the liquidation of these insurance companies and will report to the Finance Directorate on these operations.

ARTICLE XI

This Law shall come into force on 6 September 1947 at 1800 hrs.

Done at Berlin on 30 August 1947

LUCIUS D. CLAY
General

Sir Sholto DOUGLAS,
Marshal of the Royal Air Force

P. KOENIG
General d'Armee

V. SOKOLOVSKY
Marshal of the Soviet Union

"The date of publication is 6 September 1947 at 1800 hours".

CONL/P(47) 44 Final
30 Aug 1947

ALLIED CONTROL AUTHORITY

CONTROL COUNCIL

LAW NO. 58

Supplement to Appendix to Control Council
Law No. 2 Providing for the Termination
and Liquidation of Nazi Organizations.

THE CONTROL COUNCIL ENACTS AS FOLLOWS:

ARTICLE I

In accordance with Paragraph 2 of Article I of Control Council Law No. 2, the following is added to the Appendix thereto as item 63:

"Government Group of Public Survey Engineers
(Reichsgruppe der oeffentlich bestellten
Vermessungsingenieure)".

ARTICLE II

This Law shall become effective on 6 September 1947 at 1800 hrs.

Done at Berlin on 30 August 1947.

LUCIUS D. CLAY
General

Sir Sholto DOUGLAS
Marshal of the Royal
Air Force

P. KOENIG
General d'Armee

V. SOKOLOVSKY
Marshal of the Soviet Union

"The date of publication is 6 September 1947 at 1800 hours".

CONL/P(47)45 Final
30 August 1947

ALLIED CONTROL AUTHORITY
CONTROL COUNCIL
LAW NO. 59

Amendment to Control Council Law No. 13 "Amendment of
Property Tax Law"

THE CONTROL COUNCIL ENACTS AS FOLLOWS:

ARTICLE I

Paragraph (a) of Article III of Control Council Law No. 13 "Amendment of Property Tax Law" is hereby repealed and substituted by the following text:

- "for corporations, associations of persons (Personenvereinigungen), and estates enumerated in Section 1, Subsection (1)2, and Section 2, Subsection (1)2 (Vermögenssteuergesetz):
- I. 2% where the aggregate taxable property amounts in value to RM 500,000 or less;
 - II. 2 1/2% where the aggregate taxable property amounts to more than RM 500,000 in value".

ARTICLE II

This Law shall come into force from 1 January 1946 the date upon which Control Council Law No. 13 came into force.

Done at Berlin on 20 October 1947

P. KOENIG
General d'Armee

V. SOKOLOVSKY
Marshal of the Soviet Union

G.P. HAYS
Major General
for LUCIUS D. CLAY
General

B.H. ROBERTSON
Lieutenant General
for Sir Sholto DOUGLAS
Marshal of the Royal Air Force

"The date of publication is 24 October 1947 at 1800 hours".

CONL/P(47)54 Final
20 October 1947

ALLIED CONTROL AUTHORITYCONTROL COUNCILLAW NO. 62Repealing Nazi Legislation on Motion Pictures

THE CONTROL COUNCIL ENACTS AS FOLLOWS:

ARTICLE I

The following laws, together with all the supplementary and explanatory laws, ordinances and decrees, are hereby repealed:

- (i) The law on the establishment of a Provisional Film Chamber (Gesetz ueber die Errichtung einer Vorlaeufigen Filmkammer) of 14th July 1933 (RGBl.1933 I p.483);
- (ii) The Motion Picture Law (Lichtspielgesetz) of 16th February 1934 (RGBl.1934 I, p.95).

ARTICLE II

The abrogation of the laws specified in Article I shall not; revive any former laws repealed by the laws which are hereby repealed.

ARTICLE 111

This law shall become effective on 24 December 1947.

Done at Berlin on 19 December 1947.

G.P. HAYS
Major General
for LUCIUS D. CLAY
General

N.C.D. BROWNJOHN
Major General
for B.H. ROBERTSON
General

R. NOIRET
Major General
for P. KOENIG
General D'Armee

M.I. DRATVIN
Lieutenant General
for V. SOKOLOVSKY
Marshal of the Soviet Union

"The date of publication is 84 December 1947 at 1800 hours".

CONL/P(47)62 Final 19 December 1947

ALLIED CONTROL AUTHORITY

9

CONTROL COUNCIL

LAW NO. 61

Amendment to Control Council Law No. 12

(Amendment of Income Tax, Corporation Tax
and Excess Profits Tax Laws)

THE CONTROL COUNCIL ENACTS AS FOLLOWS:

ARTICLE I

(1) Subparagraphs a) and c) of Paragraph 1 of Article III are repealed and replaced by the following text:

"1a) For persons in Tax Class I the rates of income tax are increased:

- I. by 25% for the wage tax
- II. by 35% for the assessed income tax
(veranlagte Einkommensteuer)"

"1c) In no case shall the wage tax payable under the provisions of this law be less than 110% of the liability computed in accordance with the rates of wages tax which existed on 8th May, 1945, and in no case shall the assessed income tax payable under the provisions of this law be less than 115% of the liability computed in accordance with the rates of assessed income tax which existed on 8th May 1945."

(2) Paragraph 2 of Article III is repealed.

ARTICLE II

(1) Paragraph 1 of Article X is repealed and replaced by the following text:

"1. Subject to Paragraph 2 of this Article the exemptions from liability to income tax granted to certain types of income by Section 3 of the Einkommensteuergesetz, with the exception of the exemption specified in subparagraph 14 of that Section, are abolished."

(2) Paragraph 2 of Article X is amended by adding a subparagraph d), reading as follows:

"d) Grants from public funds or from public endowments made to students as an aid to education or training".

ARTICLE III

Paragraph 1 of Article XI is repealed.

ARTICLE IV

Article XIII is repealed and replaced by the following text:

"ARTICLE XIII

Income from Letting and Leasing

Every person paying rent or making any other payment under a lease in respect of land, buildings or other immovable property shall submit a special annual return to the appropriate Finanzamt showing all the sums so paid and the person or persons to whom they were paid".

ARTICLE V.

Paragraph 1 and the date of 10 March of Paragraph 4 of Article XVI are amended to read as follows:

"1. The payment of advance instalments (Vorauszahlungen) of income tax and corporation tax shall be made on 20 April 20 July, 20 October, 20 January, Section 35 (1) of the Einkommensteuergesetz is amended accordingly".

"4. On or before 20 March in each year".

ARTICLE VI

Appendix "A" is repealed and replaced by the following text:

Assessed Income Tax

Basic Table

(Veranlagte Einkommensteuer)

Yearly Income		Tax to be charged	
RM		RM	RM
	0 - 600	Nil	
	600 - 1,200	11 plus 17% of the excess over ...	600
	1,200 - 2,400	113 plus 25% of the excess over ...	1,200
	2,400 - 4,800	413 plus 50% of the excess over ...	2,400
	4,800 - 9,600	1,613 plus 55% of the excess over ...	4,800
	9,600 - 13,200	4,253 plus 60% of the excess over ...	9,600
	13,200 - 15,600	6,413 plus 70% of the excess over ...	13,200
	15,600 - 18,000	8,093 plus 80% of the excess over ...	15,600
	18,000 - 24,000	10,013 plus 85% of the excess over ...	18,000
	24,000 - 60,000	15,113 plus 90% of the excess over ...	24,000
	60,000 - 100,000	47,513 plus 95% of the excess over ...	60,000
	over 100,000	85,513 plus 95% of the excess over ...	100,000

Notes:

1. Before application of the schedule, taxpayers deriving income from wages, salaries, or professional remuneration (Einkuenfte aus Loehnen, Gehaeltern und freien Berufen) may deduct a minimum annual sum of RM 780 for professional and special expenses if their total annual income does not exceed RM 3,600. For income over RM 3,600, this minimum deduction is reduced by RM 12 for each RM 60 increase in total income; however, under no circumstances shall the deductible annual allowance be less than RM 468.

2. The following exemptions will be allowed before applying the basic table:

				Per annum
For persons in Tax Class II			RM 600
" " " " " III	(1 child)			RM 1,000
" " " " " III	(2 children)			RM 1,400
" " " " " III	(3 children)			RM 1,800
" " " " " III	(4 children)			RM 2,200

For other persons in Tax Class III the exemption will be increased by RM 400 per year for each child, after the fourth child.

3. The deductions and exemptions given by notes 1 and 2, will not be allowed and the basic table will not be used in those cases where the tax thus computed is less than 115% of the tax payable in accordance with the provisions of the law in force on 8th May 1945, or less than 105% of the wage tax calculated on the same annual income in accordance with the current wage tax tables. In such cases, the tax shall be computed at 115% of the amount of the assessed income tax computed on the 1945 law or 105% of the current wages tax, whichever is the higher.

4. For incomes of less than RM 24,000, partly from dependant work, the assessed income tax shall not exceed the wages tax on the earnings from dependent work plus 90% of the income from other sources.

5. In order that taxpayers may be able to compute the quarterly payments on account due on 20 January, April, July and October, proportionate quarterly tables will be prepared from the main basic table for all incomes in excess of RM 4,000 yearly (RM 1,000 quarterly).

ARTICLE VII

Appendix "B" is repealed and replaced by the following text:

"Appendix 'B'"

WAGES TAX TABLES

TAX CLASS 1 - SINGLE PERSONS

(in RM)

Monthly Earnings		Tax deductible			
0 -	109				-
110 -	126	0.68	plus 14% of surplus above		110
126 -	176	2.92	" 18% "	" "	126
176 -	226	11.92	" 22% "	" "	176
226 -	276	22.92	" 35% "	" "	226
276 -	300	40.42	" 40% "	" "	276
300 -	322	50.02	" 50% "	" "	300
322 -	425	61.02	" 60% "	" "	322
425 -	800	122.82	" 50% "	" "	425
800 -	1100	330.32	" 55% "	" "	800
1100 -	1200	475.32	" 60% "	" "	1100
1200 -	1300	535.32	" 65% "	" "	1200
1300 -	1600	600.32	" 75% "	" "	1300
1600 -	2000	825.32	" 80% "	" "	1600
above	2000		57% of the total earnings		

TAX CLASS II - MARRIED PERSONS
WITH NO CHILDREN

(in RM)

Monthly Earnings Tax deductible

0 - 120		-				-
121 - 226	0.75 plus 15%	of surplus above				121
226 - 276	16.50 "	24%	"	"	"	226
276 - 300	28.50 "	40%	"	"	"	276 (276)
300 - 425	38.10 "	43%	"	"	"	300
425 - 450	98.10 "	42%	"	"	"	425
450 - 850	108.60 "	50%	"	"	"	450
850 - 1150	308.60 "	55%	"	"	"	850
1150 - 1250	473.60 "	60%	"	"	"	1150
1250 - 1350	533.60 "	65%	"	"	"	1250
1350 - 1650	598.60 "	75%	"	"	"	1350
1650 - 2000	823.60 "	80%	"	"	"	1650
above 2000		55%	of the total earnings			

TAX CLASS III - Married Persons, with One Child

(in RM)

Monthly Earnings Tax deductible

0 - 159						
160 - 176	1.49 plus 8%	of the surplus above				160
176 - 259	2.77 "	10%	"	"	"	176
259 - 300	11.07 "	23%	"	"	"	259
300 - 391	20.50 "	47%	"	"	"	300
391 - 425	63.27 "	59%	"	"	"	391
425 - 883	83.33 "	50%	"	"	"	425
883 - 1183	312.33 "	55%	"	"	"	883
1183 - 1283	477.33 "	60%	"	"	"	1183
1283 - 1383	537.33 "	65%	"	"	"	1283
1383 - 1683	602.33 "	75%	"	"	"	1383
1683 - 2000	827.33 "	80%	"	"	"	1683
above 2000		54%	of the total earnings			

TAX CLASS III - Married Persons, with Two Children

(in RM)

Monthly Earnings		Tax deductible					
0 -	182						
183 -	226	0.80	plus 10%	of the surplus	above		183
226 -	252	5.10	"	13%	" " " "		226
252 -	300	13.02	"	20%	" " " "		292
300 -	334	14.62	"	24%	" " " "		300
334 -	419	22.78	"	48%	" " " "		334
419 -	425	63.58	"	67%	" " " "		419
425 -	916	67.60	"	50%	" " " "		425
916 -	1216	313.10	"	55%	" " " "		916
1216 -	1316	478.10	"	60%	" " " "		1216
1316 -	1416	538.10	"	65%	" " " "		1316
1416 -	1716	603.10	"	75%	" " " "		1416
1716 -	2000	828.10	"	80%	" " " "		1716
above	2000			53%	of the total earnings		

TAX CLASS III - Married Persons Having Three Children

(in RM)

Monthly Earnings		Tax deductible					
0 -	236						
237 -	300	1.00	plus 13%	of the surplus	above		237
300 -	322	9.19	"	16%	" " " "		300
322 -	364	12.71	"	24%	" " " "		322
364 -	425	22.79	"	48%	" " " "		364
425 -	450	52.07	"	42%	" " " "		425
450 -	950	62.57	"	60%	" " " "		450
950 -	1250	312.57	"	55%	" " " "		950
1250 -	1350	477.57	"	60%	" " " "		1250
1350 -	1450	537.57	"	65%	" " " "		1350
1450 -	1750	602.57	"	75%	" " " "		1450
1750 -	2000	827.57	"	80%	" " " "		1750
above	2000			51%	of the total earnings		

TAX CLASS III - Married Persons Having Four Children

(in RM)

Monthly Earnings		Tax deductible				
0 - 292						
293 - 300	1.07	plus 10% of the surplus above				293
300 - 391	1.77	" 23% " " " "				300
391 - 425	22.70	" 48% " " " "				391
425 - 483	39.02	" 41% " " " "				425
483 - 983	62.80	" 50% " " " "				483
983 - 1283	312.80	" 55% " " " "				983
1283 - 1383	477.80	" 60% " " " "				1283
1383 - 1483	537.80	" 65% " " " "				1383
1483 - 1783	602.80	" 75% " " " "				1483
1783 - 2000	827.80	" 80% " " " "				1783
above 2000		50% of the total earnings.				

TAX CLASS III - Married Persons with Five Children

(in RM)

Monthly Earnings		Tax deductible				
0 - 321						
322 - 335	0.47	plus 15% of the surplus above				322
335 - 377	2.42	" 21% " " " "				335
377 - 418	11.24	" 26% " " " "				377
418 - 425	21.90	" 60% " " " "				418
425 - 516	26.10	" 40% " " " "				425
516 - 1016	62.50	" 50% " " " "				516
1016 - 1316	312.50	" 55% " " " "				1016
1316 - 1416	477.50	" 60% " " " "				1316
1416 - 1516	537.50	" 65% " " " "				1416
1516 - 1816	602.50	" 75% " " " "				1516
1816 - 2000	827.50	" 80% " " " "				1816
above 2000		49% of the total earnings				

- 1, For taxpayers with more than five children the limit of each bracket, shown in Tax Class III (Married Persons with five children), increases by 33 RM monthly for each child in excess of 5, and the rate of deduction for wages and salaries in excess of 2000 RM per month is reduced by 1% for each child, For example, for Tax Class III in the case of 6 children, the brackets should be as follows:

RM	0 - 354
RM	365 - 368
RM	368 - 410

For wages and salaries in excess of 2000 RM per month, the tax for persons of this Tax Class shall be 48% and in the case of 7 children 47% etc.

2. The table for each Tax Class for periods other than a month, shall be calculated as follows:-

For half-daily wages and salaries $1/52$ of the monthly scale
 For daily wages and salaries $1/26$ of the monthly scale
 For weekly wages and salaries $6/26$ of the monthly scale
 For fortnightly wages and salaries $32/26$ of the monthly scale.

- 3 The tables contained in Appendix "B" provide for the deduction of professional and special expenses in the amount of 65 Rii for wages and salaries not exceeding 300 RM per month. In the case of wages and salaries in excess of 300 RM per month, these deductions shall decrease by 1 RM for every 5 RM of income. For income of 426 RM per month and more, the deduction shall be 39 RM in all cases.

ARTICLE VIII

This law shall become effective from 1st January, 1948.

Done at Berlin on 19 Decembes 1947,

G.P. HAYS
 Major General
 for LUCIUS D. CLAY
 General

N.D.C. BROWNJOHN
 Major General
 for B.H. ROBERTSON
 General

R. NOIRET
 General de Division
 for P. KOENIG
 General d'Armee

M.I. DRATVIN
 Lieutenant General
 for V. SOKOLOVSKY
 Marshal of the Soviet Union

"The date of gublication is 24 December
 1947" CONL/P(47)63 Final
 19 December 1947